

ABSTRACT OF THE DISCLOSURE

A recording thin-film magnetic head includes a gap-depth defining layer, lower magnetic pole layers and gap layers on
5 the front and rear sides of the gap-depth defining layer, and
an upper magnetic pole layer. The entire top surface of the
gap-depth defining layer is covered with a first seed layer.
The rear end surfaces of the lower magnetic pole layer and
the gap layer on the front side are in contact with the front
10 end surface of the gap-depth defining layer. The upper
magnetic pole layer is formed on the gap layers by plating.